

lected in like manner by the voters thereof, who shall hold his office for two years. When there is no coroner in a county, the clerk of the Superior Court for the county may appoint one for special cases. In case of a vacancy existing for any cause in any of the offices created by this section, the commissioners of the county may appoint to such office for the unexpired term. (Sec. 24).

**104 H. Removal of Judges for Inability:** "Any judge of the Supreme Court or of the Superior Courts, and the presiding officers of such courts inferior to the Supreme Court as may be established by law, may be removed from office for mental or physical inability, upon a concurrent resolution of two-thirds of both Houses of the General Assembly. The judge or presiding officer against whom the General Assembly may be about to proceed shall receive notice thereof, accompanied by a copy of the causes alleged for his removal, at least twenty days before the day on which either House of the General Assembly shall act thereon. (Sec. 31).

**104 I. Removal of Clerks of the Courts:** A similar regulation to the above governs the removal of clerks of the various courts for inability. (Sec. 32).

**105. Revenue and Taxation: (Article V).**

**Capital Tax:** "The General Assembly shall levy a capitation tax on every male inhabitant in the State over twenty-one and under fifty years of age, which shall be equal on each to the tax on property valued at three hundred dollars in cash. The Commissioners of the several counties may exempt from capitation tax in special cases, on account of poverty and infirmity, and the state and county capitation tax combined shall never exceed two dollars on the head." (Sec. 1).

**105 A. Application of Proceeds:** "The proceeds of the State and county capitation tax shall be applied to the purpose of education and the support of the poor, but in no one year shall more than twenty-five per cent thereof be appropriated to the latter purpose." (Sec. 2).

**105 B. Other Sources of Taxation:** All moneys, credits, investments, and all real and personal property shall be uniformly taxed according to their actual money value. Trades, professions, franchises and incomes may also be taxed provided that the property from which the income is derived has not previously been taxed. (Sec. 3).

**Exemptions:** (1) Notes or mortgages held on the purchase price of a home made to run not less than five or more than twenty-five years, at an interest not to exceed  $5\frac{1}{2}$  per cent, when said purchase price does not exceed \$3,000. (2) Property of the State or municipal corporations. The following may also be exempted by the General Assembly: Cemeteries and property held for educational, scientific, literary, charitable or religious purposes. Also personal property to the value of \$300. (Sec. 5).

**105 C. Limitation Upon Increasing the Public Debt:** Until the